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VIA FACSIMILE AND U.S. MAIL

May 20, 2009

Ms. Velma Smith, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

Received SEC

MAY 21 2009

Washington, DC 20549

Re: Citigroup Funding Inc.—Original Listing
CIK: 0001318281
Filer: 001-32544
Filing: 8-A12B filed May 19, 2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on May 18, 2009) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Equity LinkEd Securities (ELKS ®) Based Upon the Common
Stock of Intel Corporation Due 2010

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read 'Craig A. Gray'.

Craig A. Gray
Manager, Listing Compliance

Enclosure